IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 25TH JANUARY 2007 / 5TH MAGHA 1928

WP(C).No. 3032 of 2007(J)
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PETITIONER:
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BLANGAD WOOD INDUSTRIES, REP. BY
PARTNER JOSE, AGED 36 YEARS, S/O.VARAPPAN,
KUNDUKULAM HOUSE, KALLOOR P.O., THRISSUR DIST.

BY ADV. SRI.RENJITH THAMPAN

RESPONDENTS:
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1. SALES TAX OFFICER, CHAVAKKAD, THRISSUR.

2. THE INTELLIGENCE OFFICE, SQUARD II,
PALAKKAD, O/O.INSPECTING ASSISTANT COMMISSIONER
(INTELLIGENCE), SALES TAX COMPLEX,
COMMERCIAL TAXES, PALAKKAD.

3. DISTRICT SUPERINTENDENT OF POLICE,
PALAKKAD.

BY GOVERNMENT PLEADER SRI.JULIEN XAVIER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

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WP(C).No.3032 of 2007-J

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Dated this the 25th day of January, 2007.

**JUDGMENT**

The petitioner is a registered dealer under the Kerala Value Added Tax Act, Kerala General Sales Tax Act and Central Sales Tax Act. It has been served with Ext.P1 notice under Section 29-A of the K.G.S.T. Act. It filed Ext.P3 reply. It has also filed Ext.P5 representation before the Superintendent of Police, Palakkad pointing out the fraudulent transfer of consignment in its name by third parties. While so, the petitioner has been served with Ext.P6 notice by the first respondent proposing to reopen the assessment under Section 19 (1) of the K.G.S.T. Act. This writ petition is filed challenging Ext.P6. According to the petitioner, the first respondent has no jurisdiction to reopen the assessment. His action is contrary to Ext.P7 Circular apart from being violative of Section 13 (B) (4) of the General Sales Tax Act. Other contentions are also raised. Since Ext.P6 is only a notice even assuming that it is issued without jurisdiction, the petitioner has to first point out the said legal position to the Officer who issued it. The petitioner could be said to be aggrieved, if only any adverse order is passed against him. In view of

the above position, the challenge against Ext.P6 is repelled. All the contentions of the petitioner are kept open. The first respondent will consider and deal with those contentions while passing orders, if any as proposed in Ext.P6.

(K.BALAKRISHNAN NAIR)
MS JUDGE